

STAND. COM. REP. NO.

144

Honolulu, Hawaii

February 12, 2015

RE: H.B. No. 999

H.D. 1

Honorable Joseph M. Souki
Speaker, House of Representatives
Twenty-Eighth State Legislature
Regular Session of 2015
State of Hawaii

Sir:

Your Committee on Tourism, to which was referred H.B. No. 999
entitled:

"A BILL FOR AN ACT RELATING TO TRANSIENT ACCOMMODATIONS TAX,"

begs leave to report as follows:

The purpose of this measure is to exempt from the transient accommodations tax, accommodations provided solely for use as temporary lodging by an individual or the individual's immediate family members or companions when the individual is receiving healthcare services in a county in which the individual does not reside.

The Department of Taxation, Tax Foundation of Hawaii, and Outrigger Hotels Hawaii offered comments.

Your Committee respectfully notes that the Tax Foundation of Hawaii testified that the transient accommodations tax exemption for temporary lodging, as amended, will not be applicable in common scenarios involving families flying from the mainland to be with a family member or an individual who receives health care services on a different island in the individual's county of residence.



Your Committee has amended this measure by:

- (1) Adding a definition of health care services that excludes elective cosmetic procedures;
- (2) Clarifying that a spouse or civil union partner shall be eligible for the transient accommodations tax exemption for temporary lodging; and
- (3) Making technical, nonsubstantive amendments for clarity, consistency, and style.

As affirmed by the record of votes of the members of your Committee on Tourism that is attached to this report, your Committee is in accord with the intent and purpose of H.B. No. 999, as amended herein, and recommends that it pass Second Reading in the form attached hereto as H.B. No. 999, H.D. 1, and be referred to the Committee on Finance.

Respectfully submitted on
behalf of the members of the
Committee on Tourism,



TOM BROWER, Chair



State of Hawaii
House of Representatives
The Twenty-eighth Legislature

HSCR 144

Record of Votes of the Committee on Tourism

Bill/Resolution No.: HB 999	Committee Referral: TOU, FIN	Date: 2/4/15		
<input type="checkbox"/> The committee is reconsidering its previous decision on the measure.				
The recommendation is to:				
<input type="checkbox"/> Pass, unamended (as is) <input checked="checked" type="checkbox"/> Pass, with amendments (HD) <input type="checkbox"/> Hold <input type="checkbox"/> Pass short form bill with HD to recommit for future public hearing (recommit)				
TOU Members	Ayes	Ayes (WR)	Nays	Excused
1. BROWER, Tom (C)	✓			
2. OHNO, Takashi (VC)	✓			
3. CACHOLA, Romy M.	✓			
4. CHOY, Isaac W.	✓			
5. ITO, Ken	✓			
6. KAWAKAMI, Derek S.K.	✓			
7. KONG, Sam Satoru	✓			
8. ONISHI, Richard H.K.	✓			
9. TOKIOKA, James Kunane	✓			
10. TSUJI, Clift	✓			
11. WOODSON, Justin H.	✓			
12. MATSUMOTO, Lauren Kealohilani		✓		
13. WARD, Gene	✓			
TOTAL (13)	12	1	0	0
The recommendation is: <input checked="checked" type="checkbox"/> Adopted <input type="checkbox"/> Not Adopted If joint referral, _____ did not support recommendation. <div style="margin-left: 40px;">committee acronym(s)</div>				
Vice Chair's or designee's signature: _____				
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